

4. (Amended) A computing method for accounting as set forth in claim 12, wherein said accounting screens include a screen for entering occurrence of a flow of money.

5. (Amended) A computing method for accounting as set forth in claim 12, wherein said accounting screens include a screen for entering occurrence of a flow of things.

6. (Amended) A computing method for accounting as set forth in claim 12 wherein said accounting screens include a screen for display of merchandise management.

7. (Amended) A computing method for accounting as set forth in claim 2, wherein said accounting screens include a screen for display of customer management.

8. (Amended) A computing method for accounting as set forth in claim 12, wherein said accounting screens include a screen for displaying the amount listed by title of expense, debit and credit accounts.

9. (Amended) A computing method for accounting as set forth in claim 12, wherein said accounting screens include a screen for displaying closing account or the settlement of accounts.

10. (Amended) A computing method for accounting as set forth in claim 12, wherein said accounting screens include a screen for displaying a statement of accounts written in a predetermined form.

11. (Amended) A computing method for accounting as set forth in claim 12, wherein said accounting screens include a screen for display of business ratio analysis.

12. (Amended) A computing method for accounting, comprising the steps of:

(a) installing and storing spreadsheet software capable of creating accounting screens each of which is a matrix of cells including input setting cells and output displaying cells;

(b) storing functional formulas and/or operational expressions for use in determining, based on numerical values entered in the input setting cells, numerical values to be displaying in the output displaying cells;

(c) creating with the software and calling at least N different kinds of the accounting screens to develop and arrange the same on the display;

(d) for each unit of transaction at the time of conducting the transaction, entering a given numerical value in a predetermined input setting cell;

(e) performing predetermined computations, based on the entered, given numerical value, according to the functional formulas and/or operational expressions to display numerical values indicative of the computation results in predetermined output displaying cells so as to complete each of the accounting screens;